This index includes all the material published in Taxation of Exempts, Volume 17, July/August 2005 - May/June 2006.

ACCOUNTING AND PROCEDURE

Accounting for Vehicle Donations Just Made Life a Little More Complicated, *by Dominic L. Daher and Joshua D. Rosenberg,* 17 Exempts 134, Nov/Dec '05

The Business Purpose Substantiation Requirements, *by Dominic L. Daher,* 17 Exempts 189, Jan/Feb '06

Can a 'Blocker' Entity Take the 'Debt-Financed' Out of Investment Income? *by Dominic L. Daher,* 17 Exempts 46, Jul/Aug '05

CHARITABLE GIVING

Cookie Jars and Charitable Remainder Trusts—Built to be Broken Into? *by Robert T. Napier and Rita E. Luce,* 17 Exempts 81, Sep/Oct '05

CRTs in the Wake of Rev. Proc. 2005-24 and Notice 2006-15, *by Rebecca Wallenfelsz and Benetta Park Jenson,* 17 Exempts 269, May/Jun '06

A Guide to the New Sample CRUT Forms, *by Michele A. W. McKinnon,* 17 Exempts 220, Mar/Apr '06

IRS Promises Crackdown on Improper Conservation Easement Contributions, *by William P. Brown and Evelyn C. Hume,* 17 Exempts 39, Jul/Aug '05

Lobbying Clauses in Grant Agreements, *by Sheila Warren and Rosemary E. Fei,* 17 Exempts 236, Mar/Apr '06

COMPENSATION

Are Split-Dollar Life Insurance Arrangements Preferable to 457(b) Plans for Deferring Compensation? *by Bryan L. Tyson,* 17 Exempts 58, Sep/Oct '05

Deferred Compensation for Executives of Tax-Exempts Continued, *by Gregory L. Needles and Kimberly A. Butlak,* 17 Exempts 51, Sep/Oct '05

IRS Proposes Complete Restatement of Regulations Under Section 403(b), *by Kurt L.P. Lawson,* 17 Exempts 14, Jul/Aug '05

Sharing Employees with a Charitable Organization, *by David B. Bailey,* 17 Exempts 109, Nov/Dec '05

Tax-Exempt Organizations Face Compensation Scrutiny From the IRS, *by Elizabeth M. Mills,* 17 Exempts 76, Sep/Oct '05

COMPLIANCE & PLANNING

Professional Advisors Can Offer Prudent Advice and Shape Responsible Tax Policy on Tax Shelters, *by Frances R. Hill and Douglas M. Mancino,* 17 Exempts 3, Jul/Aug '05

EXEMPTION

The Business Purpose Substantiation Requirements, *by Dominic L. Daher,* 17 Exempts 189, Jan/Feb '06

Down Payment Assistance Organizations Face Exemption Issues, *by W. Marshall Sanders,* 17 Exempts 255, May/Jun '06

The Income Tax Exemption of Government-Related Entities, *by John R. Valentine,* 17 Exempts 195, Mar/Apr '06

HEALTH CARE ORGANIZATIONS

Gainsharing Arrangements and Tax Exemption—Consistent Concepts for Health Care Providers, *by William P. Elliot,* 17 Exempts 64, Sep/Oct '05

New Opportunities for Gainsharing Arrangements Leave Hurdles to be Overcome, *by William P. Elliot,* 17 Exempts 117, Nov/Dec '05

Nonprofit Hospital Billing Litigation Highlights Fundamentals of Section 501(c)(3), *by James R. King and Travis L. Blais,* 17 Exempts 24, Jul/Aug '05

Some Organizational Changes Need Not Result in Loss of Section 833 Benefits, *by Christopher M. Jedrey and Holly K. Hemphill,* 17 Exempts 131, Nov/Dec '05

Vision Service Plan and the HMO Guidelines, *by Christopher M. Jedrey and Charles R. Buck,* 17 Exempts 280, May/Jun '06

INTERMEDIATE SANCTIONS

Inurement and Excess Benefit on Form 1023, *by Glenn G. Fox,* 17 Exempts 262, May/Jun '06

IRS Assesses Automatic Excise Tax Against 'Church Officials' Transgressions, *by Robert C. Louthian,* 17 Exempts 31, Jul/Aug '05

Small Charities Should Consider Establishing the Rebuttable Presumption of Reasonableness Annually, *by David A. Thomsen,* 17 Exempts 94, Sep/Oct '05

A Survey of the New Proposed Section 4958 Regulations, *by Pamela S. Kaufmann,* 17 Exempts 147, Jan/Feb '06

INTERNATIONAL OPERATIONS

Captive Insurance Companies in a Tax-Exempt Setting, *by Michael D. Phillips and Magda B. Szabo,* 17 Exempts 232, Mar/Apr '06

The Tax Consequences of Passive Offshore Investments, *by David L. Nelson,* 17 Exempts 152, Jan/Feb '06

IRS FORMS

Inurement and Excess Benefit on Form 1023, *by Glenn G. Fox,* 17 Exempts 262, May/Jun '06

JOINT VENTURES

Can the Commercial Model of 'Unorthodox' Joint Ventures Meet the Service's Control Objectives? *by Michael I. Sanders,* 17 Exempts 99, Nov/Dec '05

LEGISLATION

Congress Offers No Relief but Much Red Tape for Charities and Foundations, *by Wendell R. Bird,* 17 Exempts 201, Mar/Apr '06

ORGANIZATION GOVERNANCE

The Delegation of Investment Authority by Nonprofit Corporate Boards Under UMIFA, *by William M. Klimon,* 17 Exempts 138, Nov/Dec '05

The New Age of Corporate Governance for Nonprofit Organizations, *by Avi Z. Kestenbaum,* 17 Exempts 87, Sep/Oct '05

POLITICAL AND LOBBYING ACTIVITIES

Lobbying Clauses in Grant Agreements, *by Sheila Warren and Rosemary E. Fei,* 17 Exempts 236, Mar/Apr '06

Section 527 Accounts After the 2004 Election, *by Elizabeth J. Kingsley,* 17 Exempts 160, Jan/Feb '06

RELIGIOUS ORGANIZATIONS

IRS Assesses Automatic Excise Tax Against 'Church Officials' Transgressions, *by Robert C. Louthian,* 17 Exempts 31, Jul/Aug '05

STATE & LOCAL TAXATION

California Regulation of Out-of-State Charities, *by Douglas M. Mancino,* 17 Exempts 243, May/Jun '06

TAX-EXEMPT FINANCING

Post-Issuance Compliance of Section 501(c)(3) Bonds, *by Elizabeth M. Mills,* 17 Exempts 173, Jan/Feb '06

UNRELATED BUSINESS INCOME TAX

Can a 'Blocker' Entity Take the 'Debt-Financed' Out of Investment Income? *by Dominic L. Daher,* 17 Exempts 46, Jul/Aug '05

AUTHOR INDEX

David B. Bailey 109
Wendell R. Bird 201
Travis L. Blais 24
William P. Brown 39
Charles R. Buck 280
Kimberly A. Butlak 51
Dominic L. Daher 46, 134, 189
William P. Elliot 64, 117
Rosemary E. Fei 236
Glenn G. Fox 262
Holly K. Hemphill 131
Frances R. Hill 3
Evelyn C. Hume 39
Christopher M. Jedrey 131, 280
Benetta Park Jenson 269
Pamela S. Kaufmann 147
Avi Z. Kestenbaum 87
James R. King 24
Elizabeth J. Kingsley 160
William M. Klimon 138
Kurt L.P. Lawson 14
Robert C. Louthian 31
Rita E. Luce 81
Michele A. W. McKinnon 220
Douglas M. Mancino 3, 243
Elizabeth M. Mills 76, 173
Robert T. Napier 81
Gregory L. Needles 51
David L. Nelson 152
Michael D. Phillips 232
Joshua D. Rosenberg 134
Michael I. Sanders 99
W. Marshall Sanders 255
Magda B. Szabo 232
David A. Thomsen 94
Bryan L. Tyson 58
John R. Valentine 195
Rebecca Wallenfelsz 269
Sheila Warren 236